

(4)

Or

- (b) (i) Who is required to furnish annual return in GST? What is the due date for the return? 4
- (ii) From the following details of Mr. Bharat a registered dealer engaged in purchase and sales of goods. Ascertain the GST liability (SGST/CGST/IGST) for the month of November 2021 : 10

Particulars

Sales price charged to customers within the State (excluding GST)—
₹ 12,50,000

Commission charged to buyers—₹ 12,000

Packing and forwarding expenses incidental to sales—₹ 18,000

Weightment charges shown separately in invoice—₹ 9,500

Prompt payment discount, indicating in invoice—1%

CGST—9%

SGST—9%

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2022

(June/July)

COMMERCE

(Core)

Paper : C-614

(GST Law and Practice)

Full Marks : 80

Pass Marks : 32

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. (a) Fill in the blanks : 1×4=4

(i) _____ Task Force, 2004 recommended that the integration of indirect taxes into the form of GST in India.

(ii) Term 'Goods' means movable property, but does not include _____

(iii) The full form of GSTIN is _____

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(Turn Over)

(2)

(iv) In India, GST is a _____ with both Central GST and State GST components levied on the same base.

(b) Write True or False : $1 \times 4 = 4$

(i) GST registration certificate is valid for 5 years.

(ii) Every taxpayer is assigned with Statewise PAN based GSTIN which is 15-digit long Alpha-numeric number.

(iii) There are four types of GST levied in India under GST Laws.

(iv) The Chairperson of GST Council is the State Finance Minister.

2. Write short notes on any four of the following : $4 \times 4 = 16$

(a) Dual model of GST

(b) GST network

(c) Input tax credit

(d) Scope of supply

(e) Electronic way bill

(3)

3. (a) What is indirect tax? Mention five indirect taxes which have been subsumed in GST. Distinguish between Direct tax and Indirect tax. $3+3+8=14$

Or

(b) Explain briefly the history of Indirect Taxes in India. 14

4. (a) (i) GST is a destination based tax. Enumerate the statement. 7

(ii) What are the features of GST? 7

Or

(b) What was pre-GST regime indirect tax structure? Explain the limitations of pre-GST regime which created base for implementation of GST structure. $7+7=14$

5. (a) What are the powers of the GST Officers relating to inspection, search and seizure? 14

Or

(b) Explain the special provisions of constitutional aspects of GST in India. 14

6. (a) What do you mean by valuation of Taxable Services? Provide the format of computation of taxable value and GST on goods. $4+10=14$